IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of

GILL

Group Art Unit: 2627

Application No. 10/781,232

Examiner: KLIMOWICZ, William

Filed: 02/18/2004

For: HIGH HC REFERENCE LAYER

STRUCTURE FOR SELF-PINNED

GMR HEADS

Date: January 9, 2007

1. ACOJ MA

AMENDMENT B

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Examiner:

In response to the Office Action mailed Nov. 14, 2006, please consider the following remarks and/or amendments believed to place the claims in condition for allowance.